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Electronically filed: February 14, 2022

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Special Litigation Counsel to
 Kavita Gupta, Disbursing Agent under
 the Confirmed Plan for the Estate of
 Desert Oasis Apartments, LLC

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re:
DESERT OASIS APARTMENTS, LLC,
 Debtor.

Case No.: bk-s-18-12456-gs

Chapter 11

**DECLARATION OF KAVITA GUPTA
 IN SUPPORT OF MOTION OF THE
 DISBURSING AGENT FOR APPROVAL
 OF PACHULSKI STANG ZIEHL &
 JONES LLP'S POST-CONFIRMATION
 FEES AND EXPENSES**

Hearing Date: March 31, 2022
 Time: 9:30 a.m.

I, Kavita Gupta, declare:

1. I am the Disbursing Agent under the Confirmed Chapter 11 Joint Plan of Liquidation dated January 25, 2021 (the "Plan")¹ for the estate of Desert Oasis Apartments, LLC (the "Debtor"). Prior to confirmation of the Plan, I was the chapter 11 trustee for the Debtor. In such capacities, and except as otherwise indicated, I have personal knowledge of the facts set forth below. If called as a witness, I could and would competently testify to the matters set forth herein.

¹ All capitalized terms not otherwise defined have the meanings set forth in the Motion.

2. I submit this declaration in support of the *Motion of the Disbursing Agent for Approval of Pachulski Stang Ziehl & Jones LLP's Post-Confirmation Fees and Expenses* (the "Motion").

1. In June 2020, I resigned as chapter 11 trustee of a related debtor, Desert Land LLC ("Desert Land"). Trustee Golden was appointed as chapter 11 trustee of Desert Land and he requested an extension of time to file a proof of claim against the Debtor (which I agreed to). In September 2020, Trustee Golden filed his claim against the Debtor for "at least \$78,000,000" based on an alleged account stated, substantive consolidation of the estates, and alleged alter ego liability ("Claim").

2. Trustee Golden refused to waive any potential conflicts to allow my original bankruptcy counsel (Nuti Hart) to object to the Claim and, in fact, expressly forbid the Nuti Hart firm from any further involvement adverse to the Desert Land estate. As a result, I had no choice but to retain special counsel to resolve the largest claim in the case.

3. After considering a total of four law firms (two of which were Nevada firms), I selected PSZJ to serve as special counsel to investigate and object to the Claim based on the firm's exceptional bankruptcy and litigation experience, and because I wanted to return the largest possible dividend to creditors in the shortest amount of time. I stand by my selection of PSZJ and believe they did outstanding work in connection with the investigation and objection and, ultimately, mediation and settlement of the Claim. I believe that their fees are reasonable.

4. I negotiated a capped hourly rate for the PSZJ attorneys that was below the customary rates charged by the firm and paid in cases throughout the United States. Naturally, I was concerned about fees. But I believed then and now that the circumstances presented required an experienced firm of PSZJ's caliber to address the sharp litigation tactics I expected from Trustee Golden and his counsel.

5. PSZJ's employment was approved by the Court in December, 2020 [Docket No. 229]. At that time, Busbin had notice of the capped \$800 hourly rate and, in response to several inquiries from the Court at the hearing to consider PSZJ's employment, counsel declined to raise any objection. Indeed, Busbin acknowledged that he was not objecting because the Debtor's estate

1 needed special counsel as a result of the alleged actual conflict of interest put forward by Trustee
2 Golden.

3 6. In response to my specific request for a written legal analysis of the Claim, PSZJ sent
4 me on November 13, 2020 a strategic memorandum that included research regarding the theories of
5 recovery under the Claim and an analysis of Trustee Golden's liability to the Desert Oasis estate for
6 sanctions under Rule 11.

7 7. On November 24, 2020, at my express instruction, PSZJ served Trustee Golden with
8 a Rule 11 motion that laid out the frivolous nature of the Claim and requested its withdrawal on or
9 before expiration of the safe harbor period (December 15, 2020). Trustee Golden responded on
10 December 1, 2020 with a ten page, single-spaced letter demanding withdrawal of the Rule 11 motion
11 and that I cease and desist pursuit of any objection to the Claim. Fee records for Trustee Golden
12 show that his counsel billed the Desert Land estate over \$39,000 to respond to the Rule 11 motion.

13 8. On December 15, 2020, following service and receipt of the Rule 11 motion and still
14 within the safe harbor period of Rule 11, Trustee Golden amended the Claim to assert a much
15 smaller obligation against Debtor of \$4.5 million (a 94% reduction).

16 9. Both the amended Claim and the Rule 11 response letter asserted a right to recovery
17 under *res judicata* based on a bankruptcy plan confirmed that was confirmed by the Debtor in 2011,
18 almost a decade earlier. Thereafter (and at my request), PSZJ researched whether the *res judicata*
19 theory had any applicability to the facts presented and continued to strategize with me regarding an
20 objection to the Claim ("Claim Objection").

21 10. In February 2021, Trustee Golden moved for permission to vote on the Debtor's
22 proposed plan of liquidation, and raised objections to the plan. Because of the alleged conflict that
23 Trustee Golden had refused to waive against Nuti Hart, I asked PSZJ to assist with a response.
24 Based on the parties' briefing, the Court determined that Trustee Golden's motion under Bankruptcy
25 Rule 3018 was moot.

26 11. Following extensive back and forth between the parties and multiple hearings before
27 the Bankruptcy Court to determine the date, settlement judge and procedures for mediation, a global
28 mediation was scheduled on July 21, 2021 before Judge Sala. Counsel for Busbin pursued informal

1 settlement negotiations with Trustee Golden in advance of, and immediately leading up to, the
2 mediation that were not successful. I estimate that Busbin's counsel variously pursued settlement
3 options with Trustee Golden for at least six months. While I welcomed a possible settlement, my
4 business judgment told me that the discussions did not eliminate the need for a Claim Objection and
5 litigation strategy. It was at this time that I instructed my counsel (PSZJ) to advise Busbin's counsel
6 that a completed objection would form the backbone of the Debtor's mediation statement, and I am
7 informed and believe the message was relayed.

8 12. In July 2021, PSZJ prepared a detailed Claim Objection and further request for
9 sanctions under Rule 11. The Claim Objection was ready for immediate filing upon conclusion of
10 the mediation absent a voluntary settlement, and was made a part of the mediation briefing. In my
11 opinion, the Claim Objection was a critical factor that contributed to the mediated settlement.

12 13. The Claim was settled for a reduced amount of \$425,000 (a 91% reduction from the
13 amended \$4.5 million Claim and a 99.5% reduction from the original Claim). If the parties had not
14 settled the Claim, I would have filed the Claim Objection and PSZJ was prepared to follow it with a
15 motion for summary judgment based on the undisputed facts. I believe that all of PSZJ's services in
16 connection with its investigation of the Claim history, preparing of the Claim Objection, and
17 participation in the mediation were essential to the estate obtaining a favorable settlement.

18 14. Many of the foregoing services were provided post-confirmation (during the month of
19 July 2021 when the parties went to mediation). PSZJ continued to perform services after the
20 mediation, including negotiation of the final settlement agreement and submission of its final fee
21 application.

22 15. Copies of PSZJ's Monthly Fees, consisting of invoices for July 2021 and August
23 2021, are attached hereto as **Exhibits A and B**. Busbin received copies of the Monthly Fees and has
24 objected to their payment, thereby necessitating the motion this declaration supports.

25 16. I have reviewed the Monthly Fees and believe they should be paid because PSZJ's
26 continuing services were commissioned by me and part of the resolution of the Claim. In my
27 opinion, they were both necessary and beneficial to the estate. Furthermore, I believe that the
28

1 services set forth in the Monthly Fees were performed within a reasonable amount of time that was
2 commensurate with the issues at hand and their complexity.

3 17. PSZJ's total fees to date, including the Monthly Fees at issue, are approximately
4 \$265,000 (i.e., 6% of the \$4,500,000 Claim as amended and just three one-thousandths of the
5 original claimed amount). I believe that PSZJ's services were outstanding and cost efficient. I
6 further believe that PSZJ's services were necessary and benefitted the estate, and the estate would
7 not have achieved a favorable settlement of the Claim without PSZJ's services. For that reason, I
8 support payment of PSZJ's Monthly Fees, and request that the Court authorize me to pay them in the
9 fully-invoiced amounts.

10 I declare under penalty of perjury under the laws of the United States of America and the
11 State of Nevada that the foregoing is true and correct, and that this declaration was executed on
12 February 14, 2022.

13 /s/ Kavita Gupta
14 Kavita Gupta
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EXHIBIT A

Pachulski Stang Ziehl & Jones LLP

150 California St.
Floor 15th
San Francisco, CA 94111

July 31, 2021

Kavita Gupta
Gupta Ferrer LLP
1300 Bristol Street North ste. 100
Newport Beach, CA 92660

Invoice 128351
Client 33085
Matter 00001
JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 07/31/2021

FEES	\$50,128.00
EXPENSES	\$142.97
TOTAL CURRENT CHARGES	\$50,270.97
BALANCE FORWARD	\$212,123.74
TOTAL BALANCE DUE	\$262,394.71

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Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	44.10	\$34,720.00
JDF	Fiero, John D.	Partner	800.00	14.20	\$11,360.00
PJJ	Jeffries, Patricia J.	Paralegal	460.00	8.80	\$4,048.00
				<hr/> 67.10	<hr/> \$50,128.00

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
BL	Bankruptcy Litigation [L430]	9.00	\$7,200.00
CA	Case Administration [B110]	5.70	\$4,560.00
CO	Claims Admin/Objections[B310]	31.70	\$24,800.00
CP	Compensation Prof. [B160]	20.70	\$13,568.00
		67.10	<hr/> \$50,128.00

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Auto Travel Expense [E109]	\$30.95
Conference Call [E105]	\$16.83
Federal Express [E108]	\$24.49
Pacer - Court Research	\$45.10
Reproduction/ Scan Copy	\$25.60
	<hr/>
	\$142.97

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bankruptcy Litigation [L430]						
07/02/2021	JDF	BL	Email responding to client inquiry regarding upcoming hearing	0.10	800.00	\$80.00
07/15/2021	GSG	BL	Internal emails with K. Gupta re settlement exchange.	0.20	800.00	\$160.00
07/15/2021	GSG	BL	Telephone call with K. Gupta re mediation brief.	0.60	800.00	\$480.00
07/15/2021	GSG	BL	Review/research rules and cases re conflicts of interest.	0.60	800.00	\$480.00
07/15/2021	GSG	BL	Revise claim objection re Gonzales deed of trust and exhibits for reference.	0.60	800.00	\$480.00
07/15/2021	GSG	BL	Confer with M. Renck re mediation briefing, exhibits, and TOC/TOA.	0.30	800.00	\$240.00
07/15/2021	GSG	BL	Email Gubner re settlement offer.	0.20	800.00	\$160.00
07/15/2021	GSG	BL	Telephone call from C. Carlyon re DL settlement offer and clarification.	0.20	800.00	\$160.00
07/15/2021	GSG	BL	Review J. Fiero comments to mediation brief (.1); telephone call with K. Gupta re mediation brief and comments (.2).	0.30	800.00	\$240.00
07/15/2021	GSG	BL	Emails to/from Fischer re mediation and attach draft claim objection.	0.30	800.00	\$240.00
07/15/2021	GSG	BL	Review/revise claim objection re TOC/TOA and edits.	0.20	800.00	\$160.00
07/15/2021	GSG	BL	Review Bregman email re settlement offer "clarification" and emails re same.	0.10	800.00	\$80.00
07/16/2021	GSG	BL	Review NH brief re comments.	0.40	800.00	\$320.00
07/16/2021	GSG	BL	Review client comments re mediation brief and additional background and conflict arguments.	0.70	800.00	\$560.00
07/16/2021	GSG	BL	Confer with J. Fiero re estimated fees and mediation briefing status.	0.20	800.00	\$160.00
07/16/2021	GSG	BL	Telephone calls and email with L. Schnetzer re mediation procedures and delivery of briefs, and revised order re same.	0.30	800.00	\$240.00
07/16/2021	GSG	BL	Email S. Sefflin re mediation offer.	0.10	800.00	\$80.00
07/16/2021	GSG	BL	Revise and finalize mediation brief and claim objections, confer with M. Renck re exhibits and binders, and serve mediator by email.	2.10	800.00	\$1,680.00
07/28/2021	GSG	BL	Emails among counsel re settlement status and LBR 9019.	0.20	800.00	\$160.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/29/2021	GSG	BL	Review settlement terms in preparation for hearing.	0.30	800.00	\$240.00
07/29/2021	GSG	BL	Review draft settlement agreement and fee application while awaiting hearing.	0.50	800.00	\$400.00
07/29/2021	GSG	BL	Attend telephonic status conference re mediation and settlement.	0.50	800.00	\$400.00
				9.00		\$7,200.00

Case Administration [B110]

07/06/2021	JDF	CA	Review court order re mediation (.1); Confer with G. Greenwood re same (.1)	0.20	800.00	\$160.00
07/06/2021	GSG	CA	Emails to/from M. Wray regarding mediation order and 7/21 appearance.	0.20	800.00	\$160.00
07/06/2021	GSG	CA	Calls and emails re mediation scheduling and order.	0.40	800.00	\$320.00
07/06/2021	GSG	CA	Receive and review further court order; call C. Carlyon and confer with J. Fiero.	0.30	800.00	\$240.00
07/07/2021	JDF	CA	Confer with G. Greenwood re mediation timing (.1); Confer with client re same in conference call including Gail Greenwood (.3)	0.40	800.00	\$320.00
07/07/2021	GSG	CA	Telephone call with C. Carlyon re mediation scheduling.	0.10	800.00	\$80.00
07/07/2021	GSG	CA	Email K. Gupta and J. Fiero and call re 7/8 hearing.	0.20	800.00	\$160.00
07/07/2021	GSG	CA	Telephone call with S. Selflin re 7/21 mediation or alternate July dates.	0.30	800.00	\$240.00
07/07/2021	GSG	CA	Calls/emails with S. Selflin, and C. Carlyon re meet and confer obligation re mediation scheduling; confer with J. Fiero re same.	0.30	800.00	\$240.00
07/07/2021	GSG	CA	Conference call with J. Fiero and K. Gupta re mediation availability.	0.30	800.00	\$240.00
07/07/2021	GSG	CA	Call with M. Wray re 7/21 mediation and scheduling conference.	0.30	800.00	\$240.00
07/08/2021	GSG	CA	Review emails and confer with J. Fiero re 7/8 hearing.	0.10	800.00	\$80.00
07/12/2021	GSG	CA	Confer with J. Fiero re mediation and briefing.	0.20	800.00	\$160.00
07/14/2021	JDF	CA	Confer with G. Greenwood re settlement posture and strategize re same (.3)	0.30	800.00	\$240.00
07/14/2021	GSG	CA	Telephonically attend status conference re mediation scheduling.	0.70	800.00	\$560.00
07/14/2021	GSG	CA	Email K. Gupta and Grobstein Temple re June fee estimate (.1); review invoices re same (.2); confer	0.60	800.00	\$480.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			with J. Fiero re discount and estimate (.3).			
07/14/2021	GSG	CA	Review settlement offers of Nuti Hart and Desert Land, and draft/send Desert Oasis settlement offer.	0.50	800.00	\$400.00
07/14/2021	GSG	CA	Emails from/to Court re mediation contact info.	0.20	800.00	\$160.00
07/14/2021	GSG	CA	Email Grobstein Temple re June fee estimate.	0.10	800.00	\$80.00
				5.70		\$4,560.00

Claims Admin/Objections[B310]

07/07/2021	GSG	CO	Revise claim objection and review proposed exhibits.	0.80	800.00	\$640.00
07/08/2021	JDF	CO	Review and revise claim objection (.7); Prepare for and attend hearing on mediation specifics (.6); Send report to client and G. Greenwood re same (.2)	1.50	800.00	\$1,200.00
07/08/2021	GSG	CO	Prepare exhibits to mediation brief/claim objection and confer with M. Renck re same.	0.40	800.00	\$320.00
07/08/2021	GSG	CO	Revise and forward claim objection to J. Fiero.	0.40	800.00	\$320.00
07/09/2021	JDF	CO	Review and comment on mediation brief (.6); Confer with G. Greenwood re brief strategy (.2)	0.80	800.00	\$640.00
07/09/2021	GSG	CO	Review dockets re BG fee objection and claim allowance motion.	0.60	800.00	\$480.00
07/09/2021	GSG	CO	Call with K. Gupta re mediation briefing and status.	0.90	800.00	\$720.00
07/09/2021	GSG	CO	Revise claim objection/mediation brief re basis for sanctions.	3.70	800.00	\$2,960.00
07/09/2021	GSG	CO	Confer with J. Fiero re mediation briefing and order.	0.20	800.00	\$160.00
07/12/2021	GSG	CO	Draft/revise claim objection re sanctions.	0.60	800.00	\$480.00
07/12/2021	GSG	CO	Review order re mediation briefing and draft enclosure letter.	0.80	800.00	\$640.00
07/12/2021	GSG	CO	Research/review cases re trustee conflicts of interest.	1.70	800.00	\$1,360.00
07/12/2021	GSG	CO	Telephone call with K. Coleman re mediation.	0.20	800.00	\$160.00
07/12/2021	GSG	CO	Review order and emails to/from Gupta and Gubner re deadline for exchange of offers.	0.20	800.00	\$160.00
07/12/2021	GSG	CO	Draft confidential settlement brief.	3.40	800.00	\$2,720.00
07/13/2021	GSG	CO	Emails to/from Fischer re mediation/settlement history.	0.20	800.00	\$160.00
07/13/2021	GSG	CO	Review emails re BG fees, review fee app, and telephone call with S. Seflin.	0.50	800.00	\$400.00
07/13/2021	GSG	CO	Review order and website re status conference procedures; confer with J. Fiero re same.	0.30	800.00	\$240.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/13/2021	GSG	CO	(Hold) Review docket re BG fee app and related fees and objections.	0.70	800.00	\$560.00
07/13/2021	GSG	CO	Research/review AFI cases re conflict analysis.	0.90	800.00	\$720.00
07/13/2021	GSG	CO	Telephone calls (2) with Fischer re mediation and status conference.	0.30	800.00	\$240.00
07/13/2021	GSG	CO	Emails to/from K. Gupta re mediation status and communications with other parties.	0.40	800.00	\$320.00
07/13/2021	GSG	CO	Telephone call with K. Coleman re mediation/settlement status.	0.40	800.00	\$320.00
07/13/2021	GSG	CO	(No charge) Telephone call with K. Gupta re mediation status, settlement offers, and settlement dynamics.	0.70	800.00	\$0.00
07/13/2021	GSG	CO	Additional emails to/from Fischer and Gupta re status conference and mediation scheduling.	0.30	800.00	\$240.00
07/14/2021	GSG	CO	Confer with J. Fiero (.2) re further status conference (.1).	0.30	800.00	\$240.00
07/14/2021	GSG	CO	Review 3/11 transcript and revise mediation brief re undisputed facts and settlement history.	0.70	800.00	\$560.00
07/14/2021	GSG	CO	Review emails re settlement discussions.	0.30	800.00	\$240.00
07/14/2021	GSG	CO	Telephone call with K. Gupta re mediation status and briefing.	0.20	800.00	\$160.00
07/14/2021	GSG	CO	Emails to/from S. Gubner re exchange of fee information.	0.20	800.00	\$160.00
07/14/2021	GSG	CO	Review J. Fiero comments to claim objection (.3) and incorporate further revisions to objection and mediation statement (1.2).	1.50	800.00	\$1,200.00
07/14/2021	GSG	CO	(Hold) Telephone call with Fischer re mediation appearances and court confirmation re Las Vegas.	0.50	800.00	\$400.00
07/15/2021	JDF	CO	Comment on draft of mediation brief	1.80	800.00	\$1,440.00
07/16/2021	JDF	CO	Work on finalization of mediation brief and attachments (1.3); Confer with G. Greenwood re same (.2); Review settlement offer from Desert Land estate (.2)	1.70	800.00	\$1,360.00
07/18/2021	JDF	CO	Follow emails regarding document exchange	0.10	800.00	\$80.00
07/19/2021	JDF	CO	Emails with Gubner firm re fee disclosure and exchange (.3); Review mediation notes and prepare for mediation (.3)	0.60	800.00	\$480.00
07/21/2021	JDF	CO	Attend and participate in global mediation	2.90	800.00	\$2,320.00
				31.70		\$24,800.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Compensation Prof. [B160]						
07/26/2021	PJJ	CP	Draft first and final fee application.	3.50	460.00	\$1,610.00
07/27/2021	GSG	CP	Review/revise invoices per UST guidelines.	2.60	800.00	\$2,080.00
07/28/2021	JDF	CP	Work on fee application narratives	1.80	800.00	\$1,440.00
07/28/2021	PJJ	CP	Work on final fee application.	5.30	460.00	\$2,438.00
07/28/2021	GSG	CP	Review summary of bills and discount calculations.	0.30	800.00	\$240.00
07/29/2021	JDF	CP	Work on fee application	0.60	800.00	\$480.00
07/29/2021	GSG	CP	Draft/revise factual statement re fee application.	3.70	800.00	\$2,960.00
07/30/2021	JDF	CP	Additional revisions to fee application	1.40	800.00	\$1,120.00
07/30/2021	GSG	CP	Review Guidelines and LBR re fee applications.	0.30	800.00	\$240.00
07/30/2021	GSG	CP	Revise fee application re factual details and history.	1.20	800.00	\$960.00
				20.70		\$13,568.00
TOTAL SERVICES FOR THIS MATTER:						\$50,128.00

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Expenses

06/11/2021	CC	Conference Call [E105] AT&T Conference Call, GIG	16.83
07/16/2021	FE	33085.00001 FedEx Charges for 07-16-21	24.49
07/16/2021	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
07/16/2021	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
07/16/2021	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
07/16/2021	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
07/16/2021	RE2	SCAN/COPY (40 @0.10 PER PG)	4.00
07/16/2021	RE2	SCAN/COPY (46 @0.10 PER PG)	4.60
07/16/2021	RE2	SCAN/COPY (64 @0.10 PER PG)	6.40
07/16/2021	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
07/27/2021	AT	Auto Travel Expense [E109] Uber Transportation Services, from PSZJ SF to Residence, O. Carpio	30.95
07/31/2021	PAC	Pacer - Court Research	45.10
Total Expenses for this Matter			\$142.97

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REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 07/31/2021

Total Fees \$50,128.00

Total Expenses 142.97

Total Due on Current Invoice \$50,270.97

Outstanding Balance from prior invoices as of 07/31/2021 (May not include recent payments)

<u>A/R Bill Number</u>	<u>Invoice Date</u>	<u>Fees Billed</u>	<u>Expenses Billed</u>	<u>Balance Due</u>
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29
126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
128204	10/31/2020	\$25,840.00	\$90.80	\$25,930.80
128206	01/31/2021	\$5,920.00	\$12.10	\$5,932.10
128207	02/28/2021	\$20,960.00	\$85.88	\$21,045.88
128208	03/31/2021	\$15,360.00	\$23.85	\$15,383.85
128228	04/30/2021	\$9,680.00	\$12.93	\$9,692.93
128229	05/31/2021	\$4,080.00	\$59.06	\$4,139.06
128236	06/30/2021	\$25,520.00	\$24.03	\$25,544.03

Total Amount Due on Current and Prior Invoices: \$262,394.71

EXHIBIT B

Pachulski Stang Ziehl & Jones LLP

150 California St.
Floor 15th
San Francisco, CA 94111

August 31, 2021

Invoice 128579

Client 33085

Matter 00001

JDF

Kavita Gupta
Gupta Ferrer LLP
1300 Bristol Street North ste. 100
Newport Beach, CA 92660

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 08/31/2021

FEES	\$4,080.00
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EXPENSES	\$2.84
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TOTAL CURRENT CHARGES	\$4,082.84
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BALANCE FORWARD	\$262,394.71
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TOTAL BALANCE DUE	\$266,477.55
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Pachulski Stang Ziehl & Jones LLP
Gupta, Kavita (Desert Oasis)
33085 - 00001

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August 31, 2021

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	0.00	0.30	\$0.00
GSG	Greenwood, Gail S.	Counsel	800.00	0.50	\$400.00
JDF	Fiero, John D.	Partner	800.00	4.60	\$3,680.00
				<hr/> 5.40	<hr/> \$4,080.00

Pachulski Stang Ziehl & Jones LLP
Gupta, Kavita (Desert Oasis)
33085 - 00001

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August 31, 2021

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		5.40	\$4,080.00
		5.40	<u>\$4,080.00</u>

Pachulski Stang Ziehl & Jones LLP
Gupta, Kavita (Desert Oasis)
33085 - 00001

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August 31, 2021

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$0.94
Reproduction/ Scan Copy	\$1.90
	<hr/>
	\$2.84

Pachulski Stang Ziehl & Jones LLP
 Gupta, Kavita (Desert Oasis)
 33085 - 00001

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 August 31, 2021

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/05/2021	JDF	Review draft settlement agreement forwarded by K. Coleman; TC with K. Coleman; Email with J. Fischer re same	0.40	800.00	\$320.00
08/06/2021	JDF	Email to J. Fischer and M. Wray re status; Review comments offered by K. Coleman	0.30	800.00	\$240.00
08/09/2021	JDF	Review emails from K. Coleman and also review revisions	0.20	800.00	\$160.00
08/13/2021	JDF	Email exchange with K. Gupta re case status	0.10	800.00	\$80.00
08/17/2021	JDF	Process settlement revisions and confer with client re same; Email to Fischer and Wray	0.50	800.00	\$400.00
08/19/2021	JDF	Review K. Coleman comments; Read transcript	0.40	800.00	\$320.00
08/19/2021	GSG	Review emails and transcript re settlement.	0.50	800.00	\$400.00
08/20/2021	JDF	Revise settlement agreement; Forward draft to Fischer and Wray	0.90	800.00	\$720.00
08/23/2021	JDF	Consider additional settlement agreement revisions; Follow emails and other revisions	0.50	800.00	\$400.00
08/24/2021	JDF	Review Gubner draft; Confer with client re same	0.50	800.00	\$400.00
08/25/2021	JDF	Review and consider additional agreement revisions	0.30	800.00	\$240.00
08/26/2021	JDF	Email to J. Bregman re recital revisions and comments	0.20	800.00	\$160.00
08/27/2021	JDF	Email to J. Bregman with evidence; Review email from Fischer	0.20	800.00	\$160.00
08/28/2021	JDF	Review email re claim objection timing from K. Coleman	0.10	800.00	\$80.00
08/31/2021	GSG	[No charge] Review emails re proposed final settlement and disputed provisions.	0.30	0.00	\$0.00
			<u>5.40</u>		<u>\$4,080.00</u>
TOTAL SERVICES FOR THIS MATTER:					\$4,080.00

Pachulski Stang Ziehl & Jones LLP
Gupta, Kavita (Desert Oasis)
33085 - 00001

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Expenses

07/16/2021	CC	Conference Call [E105] AT&T Conference Call, JDF	0.94
08/31/2021	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
Total Expenses for this Matter			\$2.84

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 Gupta, Kavita (Desert Oasis)
 33085 - 00001

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 August 31, 2021

REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 08/31/2021

Total Fees **\$4,080.00**

Total Expenses **2.84**

Total Due on Current Invoice **\$4,082.84**

Outstanding Balance from prior invoices as of 08/31/2021 (May not include recent payments)

<u>A/R Bill Number</u>	<u>Invoice Date</u>	<u>Fees Billed</u>	<u>Expenses Billed</u>	<u>Balance Due</u>
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29
126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
128204	10/31/2020	\$25,840.00	\$90.80	\$25,930.80
128206	01/31/2021	\$5,920.00	\$12.10	\$5,932.10
128207	02/28/2021	\$20,960.00	\$85.88	\$21,045.88
128208	03/31/2021	\$15,360.00	\$23.85	\$15,383.85
128228	04/30/2021	\$9,680.00	\$12.93	\$9,692.93
128229	05/31/2021	\$4,080.00	\$59.06	\$4,139.06
128236	06/30/2021	\$25,520.00	\$24.03	\$25,544.03
128351	07/31/2021	\$50,128.00	\$142.97	\$50,270.97

Total Amount Due on Current and Prior Invoices: **\$266,477.55**